



U.S. Department of Justice

United States Attorney
Southern District of New York

86 Chambers Street
New York, New York 10007

January 22, 2015

Via ECF

Honorable Katherine B. Forrest
United States District Judge
United States Courthouse
500 Pearl Street, Room 1950
New York, New York 10007

Re: *Grand Manor Health Related Facility, Inc. v. Koskinen, et al.*, Civ. No. 14-10130
(KBF)

Dear Judge Forrest:

This Office represents defendant Internal Revenue Service (the “IRS”) in the above-referenced matter. I write to inform the Court that, in response to the parties’ January 16, 2015 hearing before the Court and the Court’s January 21, 2015 Order (Dkt. No. 16), the IRS has agreed to release an additional month of rent, for February 2015, otherwise due under the IRS’s levy, to prevent any immediate default on the Hamilton Equities Co. mortgage for the premises located at 700 White Plains Road, Bronx, New York.¹ As discussed, this will permit the parties to address the outstanding legal and factual issues by March 2, 2015, as ordered by the Court. (*Id.* ¶ 2.)

Respectfully submitted,

PREET BHARARA
United States Attorney for the
Southern District of New York

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¹ Paragraph 2 of the Court’s January 21, 2015 Order refers to the additional month of rent for the month of March 2015, but it is the IRS’s understanding that the additional month of rent would be paid at the beginning of February, to cover the mortgage payment obligation through the beginning of March, at which point the parties hope to have reached a resolution on the issues regarding priority and Defendant Robert Nova’s interest in the Hamilton Equities entities. (*See id.* ¶ 2). Accordingly, the IRS has agreed that Plaintiff Grand Manor Health Related Facility, Inc. may direct payment of rent for February 2015 (but not March 2015) to Defendant Berkadia Commercial Mortgage, LLC, the mortgagee, for the 700 White Plains Road property.

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